



STEVE WESTLY
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

County of Alpine
Markleeville, California

Date: October 29, 2003
Filing Ref: ALP04

Pursuant to federal Office of Management and Budget (OMB) Circular A-87, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2003-04** fiscal year. This approval is subject to the conditions contained in Section III.

Departmental indirect cost proposals should clearly identify those costs that have been distributed through Sections I and II of this agreement in accordance with the guidelines of the responsible grantor agency for that department. Further, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied from the Data Processing Department.

**SECTION I: COSTS DISTRIBUTED THROUGH COUNTYWIDE COST
ALLOCATIONS**

The indirect overhead and support service costs listed in **Schedule A** (attached) are formally approved as actual costs for the **2001-02** fiscal year and as estimated costs for the **2003-04** fiscal year on a "fixed with carry-forward" basis. These costs may be included as part of the costs of the county departments indicated effective **July 1, 2003**, for further allocation to federal grants and contracts performed by the respective county departments.

**SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST
TRANSFER MECHANISMS**

1. Employee Fringe Benefits**2. Central Services**

In addition to Section I, which provides for services furnished but not billed, the services listed above are furnished and billed to state/local departments and agencies.

Direct charges from the above centers should be billed or cost applied in accordance with the procedures established by the county as described in its Countywide Cost Allocation Plan and may be included as part of the costs of the county departments indicated in Section I.

SECTION III: CONDITIONS

A. LIMITATIONS: Use of the amounts contained in this Negotiation Agreement are subject to any statutory or administrative limitations and, when ultimately allocated to individual grants or contracts through the indirect cost proposals of each county department, are applicable only to the extent that funds are available. Acceptance of the amounts agreed to herein is predicated on the conditions: (1) that no costs other than those incurred by the county were included for distribution in its Countywide Cost Allocation Plan as finally accepted, and that such costs are legal obligations of the county and allowable under the governing cost principles, (2) that similar types of costs have been accorded consistent accounting treatment, and (3) that the information provided by the county that was used as the basis for acceptance of the amounts agreed to herein is not subsequently found to be materially incomplete or inaccurate.

B. CHANGES: Fixed amounts contained in this Negotiation Agreement are based on the organizational structure and the accounting system in effect at the time the proposal was submitted. Significant changes in the organizational structure or changes in the method of accounting for costs that materially affect the amount of reimbursement resulting from use of the amounts in this Negotiation Agreement will require prior approval of the authorized representative of the responsible negotiation agency. Failure to obtain such approval may result in subsequent audit disallowances.

C. FIXED AMOUNTS: The fixed amounts contained in Section I of this agreement are based on an estimate of the costs that will be incurred during the period to which the amounts apply. When the actual costs for this period are determined, any differences between the fixed costs used as an estimate and the actual costs will be considered in a subsequent agreement.

D. BILLED COSTS: Charges for the services cited in Section II will be billed or cost applied in accordance with the procedures established by the county and recorded on the books of the cost center providing the service. Such charges will be based on the actual allowable costs, as defined by OMB Circular A-87, incurred by the cost center responsible for providing the service.

F. SPECIAL REMARKS: None.

Attachment

NGCS II
10/20/2003

COUNTY OF ALPINE, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN
Allocated Costs by Department
Consolidated

Summary page 1
Schedule A.001
FY 2001/ 2002

Central Svc Departments	128-INSURANCE	131-EMPL BENEFIT	104-CO CLERK	113-CO ASSESSOR	116 ELECTIONS	126 CHAMBER	133-RETIRED BENE	134-SURVEYOR ENG	138-GRAND JURY	139-JUV JUSTICE
BUILD USE ALLOW			\$236	\$208						
132-RISK MGMT			1,871	1,824						
101-BD & CONSULT	210		993	1,346	65	7	779	214	11	
103-PERSONNEL			2,828	3,770						
105-AUD/CONT	1,023	29	2,979	4,093	464	50	3,918	1,205	83	7
107-CENTRAL SVCS			2,380	6,859	8,790					
110-TRS/TAX COLL	5	10	193	264	55	5	61	63	10	2
119-BLDGS & GRND			10,833	10,302						
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Total Allocated	\$1,238	\$39	\$22,313	\$28,666	\$9,374	\$62	\$4,758	\$1,482	\$104	\$9
Roll Forward			6,453	10,941	3,562	(1,225)	1,793	464	101	6
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Proposed costs	\$1,238	\$39	\$28,766	\$39,607	\$12,936	\$(1,163)	\$6,551	\$1,946	\$205	\$15
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COUNTY OF ALPINE, CALIFORNIA
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Allocated Costs by Department
Consolidated

Central Svc Departments	141-CNTY COUNSEL	142-CHLD SUPP	144-LEAVE'EM ALO	146 DIST ATTORNY	147-PUBLIC DEFEN	148-ANTI DRUG	149-CO SHERIFF	157-VICT WIT	158-PROB'TN DEPT	159/163 FIRE
BUILD USE ALLOW		\$2,345		\$105			\$231		\$23	
132-RISK MGMT		49		916		1,227	15,536	741	838	2,363
101-BD & CONSULT	263	153	4	774	143	1,059	7,949	423	766	206
103-PERSONNEL				1,886		2,828	23,566	1,886	1,886	
105-AUD/CONT	1,351	1,240	21	2,852	775	3,353	23,139	818	2,738	1,732
107-CENTRAL SVCS	233	138		1,269		466	4,008	233	821	
110-TRS/TAX COLL	31	149	1	247	31	217	1,562	121	220	274
119-BLDGS & GRND		953		6,397			21,588		1,779	
Total Allocated	\$1,878	\$5,027	\$26	\$14,446	\$949	\$9,150	\$97,579	\$4,222	\$9,071	\$4,575
Roll Forward	(613)	(3,285)	(31)	6,901	186	4,807	44,823	2,673	1,107	(12,329)
Proposed costs	\$1,265	\$1,742	\$(5)	\$21,347	\$1,135	\$13,957	\$142,402	\$6,895	\$10,178	\$(7,754)

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Central Svc	160/64	167-BLDG	176-PLAN	179	182-LOCAL	185-SOLID	186/7-W/F	188-GEN	189-COM	193/194
Departments	EMER SVCS	DEPT	DEPT	LAFCO	HEALTH	WASTE	DEPT	RELIEF	ON AGING	LIBRARY
BUILD USE ALLOW							\$33,672			\$940
132-RISK MGMT	2,103	1,629	3,306				6,565		15	2,784
101-BD & CONSULT	229	1,450	1,914	4	82		4,597	16	107	2,058
103-PERSONNEL		3,770	7,541				13,196			6,598
105-AUD/CONT	1,289	4,917	4,302	21	396	7	15,830	152	766	6,630
107-CENTRAL SVCS	(9)	349	466				2,358		349	1,975
110-TRS/TAX COLL	67	383	473	1		2	1,673	28	92	789
119-BLDGS & GRND		3,910	1,279				20,505			51,325
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Total Allocated	\$3,679	\$16,408	\$19,281	\$26	\$478	\$9	\$98,396	\$196	\$1,329	\$73,099
Roll Forward	1,412	9,226	12,474	23	(18)	(245)	(6,122)	40	(1,113)	36,604
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Proposed costs	\$5,091	\$25,634	\$31,755	\$49	\$460	\$ (236)	\$92,274	\$236	\$216	\$109,703
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Central Svc Departments	195/196-CO PARKS	198 MUSEUM	(120) HEALTH	(121) MNTL HLTH	(122) DRGS/ALCH	(150) JUST SUBV	(151) TOBACCO	(219/220) ROADS	(230) F & G	(240) AIRPORT
BUILD USE ALLOW			\$19,024	\$1,542	\$6,169		\$2,837			
132-RISK MGMT		785	110	25	25		128	5,244		
101-BD & CONSULT	105	427	1,155	352	853		453	4,593	169	11
103-PERSONNEL		1,886								
105-AUD/CONT	883	814	10,833	2,567	4,905		3,221	25,232	872	72
107-CENTRAL SVCS		466	1,764	209	232		384	2,098	82	
110-TRS/TAX COLL	140	113	1,727	286	259		346	643	21	7
119-BLDGS & GRND	23,855	11,260	6,738	877	3,513		1,154	26,265		
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Total Allocated	\$24,983	\$15,751	\$41,351	\$5,858	\$15,956		\$8,523	\$64,075	\$1,144	\$90
Roll Forward	10,494	12,199	9,932	(372)	1,927	(3)	1,052	25,333	115	44
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Proposed costs	\$35,477	\$27,950	\$51,283	\$5,486	\$17,883	\$ (3)	\$9,575	\$89,408	\$1,259	\$134
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Central Svc Departments	(310) MPUD	(340) CSA #1	(350) ARCD	(360/370) TRANS	(400'S) SCHOOLS	(500) OTHER T&A	OTHER	Subtotal	Direct Billed	Unallocated
BUILD USE ALLOW							\$322	\$67,654		
132-RISK MGMT							374	48,458		
101-BD & CONSULT	1	4				48	1,410	35,403		217,744
103-PERSONNEL							938	72,579		
105-AUD/CONT	215	337	14	43		5,277	10,719	152,184		18,763
107-CENTRAL SVCS	521					242	2,508	39,191	9,820	
110-TRS/TAX COLL	58	119	5	15		1,858	826	13,452		149,243
119-BLDGS & GRND							7,931	210,464		
Total Allocated	\$795	\$460	\$19	\$58		\$7,425	\$25,028	\$639,385	\$9,820	\$385,750
Roll Forward	(14)	68	(2)	33		5,497	(34,085)	150,833		
Proposed costs	\$781	\$528	\$17	\$91		\$12,922	\$ (9,057)	\$790,218	\$9,820	\$385,750
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(continued)

Central Svc Departments	Total
BUILD USE ALLOW	\$67,654
132-RISK MGMT	48,458
101-BD & CONSULT	253,147
103-PERSONNEL	72,579
105-AUD/CONT	170,947
107-CENTRAL SVCS	49,011
110-TRS/TAX COLL	162,695
119-BLDGS & GRND	210,464

Total Allocated	\$1,034,955
Roll Forward	150,833

Proposed costs	\$1,185,788
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